

UNITED STATES DISTRICT COURT
DISTRICT OF OREGON

AMERICAN FUNERAL & CEMETERY
TRUST SERVICES,

Plaintiff,

v.

CELESTIAL BURIAL CASE, INC.,
CELESTIAL LIFE PLANNING, INC., JOE
STABILE, individually, RAPID FUNDING, LLC,
CHARLES BIRDSOING, LELAND F. KIRK,
CHARLES T. ROGERS, and the JOHN and
JANE DOES THIRD-PARTY CLASS,

Defendants.

No. CV06-1245-PK

OPINION AND ORDER

MOSMAN, J.,

On August 14, 2007, Magistrate Judge Papak issued Findings and Recommendation ("F&R") (#30) in the above-captioned case recommending that Plaintiff's Motion for Entry of Default (#27) be GRANTED. No objections were filed.

The magistrate judge makes only recommendations to the court, to which any party may file written objections. The district court is not bound by the recommendations of the magistrate judge, but retains responsibility for making the final determination. Where objections have been made, I conduct a *de novo* review. 28 U.S.C. § 636(b)(1)(C). However, I am not required to review, under a *de novo* or any other standard, the factual or legal conclusions of the magistrate judge to which no objections are made. *See Thomas v. Arn*, 474 U.S. 140, 149 (1985); *United*

States v. Reyna-Tapia, 328 F.3d 1114, 1121 (9th Cir. 2003).

Upon review, I agree with Judge Papak's recommendation, and I ADOPT the F&R as my own opinion.

IT IS SO ORDERED.

DATED this 12th day of October, 2007.

/s/ Michael W. Mosman
MICHAEL W. MOSMAN
United States District Court